

As Introduced

129th General Assembly
Regular Session
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S. B. No. 377

Senator Seitz

Cosponsor: Senator Jones

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A B I L L

To amend sections 325.31 and 5705.30 and to enact
sections 319.70 and 5705.271 of the Revised Code
to permit a county budget commission to authorize
voluntary audits of county offices and make
nonbinding recommendations regarding proposed
county tax levies and budgets.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 325.31 and 5705.30 be amended and
sections 319.70 and 5705.271 of the Revised Code be enacted to
read as follows:

Sec. 319.70. (A) Except as provided in division (B) of this
section, a county auditor shall, upon the request of the county
budget commission, conduct an audit of the accounts of the county
or of an agency, department, or elected office of the county.

(B)(1) The auditor shall not perform an audit of the county
or of a county agency, department, or office at any time that the
state auditor is in the process of auditing that county, agency,
department, or office pursuant to Chapter 117. of the Revised
Code.

(2) Judicial agencies and offices shall not be subject to an

audit under this section. 20

(C) The county auditor shall conduct each audit in accordance 21
with the generally accepted governmental auditing standards 22
established in rules adopted by the auditor of state. Cooperation 23
with an audit shall be voluntary on the part of the county or 24
county agency, department, or office. The county auditor shall 25
have no authority to compel, by subpoena or otherwise, an officer 26
of the county or the county agency, department, or office to 27
produce files, reports, or other records for the purpose of an 28
audit performed under this section. 29

(D) At the conclusion of an audit performed under this 30
section, the county auditor may complete an audit report that 31
includes written recommendations for the improvement of the 32
financial affairs of the audited county or county agency, 33
department, or office. The county auditor may submit the audit 34
report to the auditor of state with a request that the auditor of 35
state perform a special audit of the county or county agency, 36
department, or office pursuant to division (B) of section 117.11 37
of the Revised Code. 38

(E) The cost of an audit conducted under this section shall 39
be paid from the real estate assessment fund created in section 40
325.31 of the Revised Code. 41

Sec. 325.31. (A) On the first business day of each month, and 42
at the end of the officer's term of office, each officer named in 43
section 325.27 of the Revised Code shall pay into the county 44
treasury, to the credit of the general county fund, on the warrant 45
of the county auditor, all fees, costs, penalties, percentages, 46
allowances, and perquisites collected by the officer's office 47
during the preceding month or part thereof for official services, 48
except the fees allowed the county auditor by division (C) of 49
section 319.54 of the Revised Code, which shall be paid into the 50

county treasury to the credit of the real estate assessment fund 51
hereby created. 52

(B) Moneys to the credit of the real estate assessment fund 53
may be expended, upon appropriation by the board of county 54
commissioners, for the purpose of defraying one or more of the 55
following: 56

(1) The cost incurred by the county auditor in assessing real 57
estate pursuant to Chapter 5713. of the Revised Code and 58
manufactured and mobile homes pursuant to Chapter 4503. of the 59
Revised Code; 60

(2) At the county auditor's discretion, costs and expenses 61
incurred by the county auditor in preparing the list of real and 62
public utility property, in administering laws related to the 63
taxation of real property and the levying of special assessments 64
on real property, including administering reductions under 65
Chapters 319. and 323. and section 4503.065 of the Revised Code, 66
and to support assessments of real property in any administrative 67
or judicial proceeding; 68

(3) At the county auditor's discretion, the expenses incurred 69
by the county board of revision under Chapter 5715. of the Revised 70
Code; 71

(4) At the county auditor's discretion, the expenses incurred 72
by the county auditor for geographic information systems, mapping 73
programs, and technological advances in those or similar systems 74
or programs; 75

(5) At the county auditor's discretion, expenses incurred by 76
the county auditor in compiling the general tax list of tangible 77
personal property and administering tangible personal property 78
taxes under Chapters 5711. and 5719. of the Revised Code; 79

(6) At the county auditor's discretion, costs, expenses, and 80
fees incurred by the county auditor in the administration of 81

estate taxes under Chapter 5731. of the Revised Code and the 82
amounts incurred under section 5731.41 of the Revised Code; 83

(7) Expenses incurred by a county budget commission or county 84
auditor in relation to any of the activities described in section 85
5705.271 of the Revised Code, including costs incurred by the 86
county auditor in performing an audit of the county or an agency, 87
department, or office of the county as provided in section 319.70 88
of the Revised Code. 89

Any expenditures made from the real estate assessment fund 90
shall comply with rules that the tax commissioner adopts under 91
division (O) of section 5703.05 of the Revised Code. Those rules 92
shall include a requirement that a copy of any appraisal plans, 93
progress of work reports, contracts, or other documents required 94
to be filed with the tax commissioner shall be filed also with the 95
board of county commissioners. 96

The board of county commissioners shall not transfer moneys 97
required to be deposited in the real estate assessment fund to any 98
other fund. Following an assessment of real property pursuant to 99
Chapter 5713. of the Revised Code, or an assessment of a 100
manufactured or mobile home pursuant to Chapter 4503. of the 101
Revised Code, any moneys not expended for the purpose of defraying 102
the cost incurred in assessing real estate or manufactured or 103
mobile homes or for the purpose of defraying the expenses 104
described in divisions (B)(2), (3), (4), (5), ~~and~~ (6), and (7) of 105
this section, and thereby remaining to the credit of the real 106
estate assessment fund, shall be apportioned ratably and 107
distributed to those taxing authorities that contributed to the 108
fund. However, no such distribution shall be made if the amount of 109
such unexpended moneys remaining to the credit of the real estate 110
assessment fund does not exceed five thousand dollars. 111

(C) None of the officers named in section 325.27 of the 112
Revised Code shall collect any fees from the county. Each of such 113

officers shall, at the end of each calendar year, make and file a
sworn statement with the board of county commissioners of all such
fees, costs, penalties, percentages, allowances, and perquisites
which have been due in the officer's office and unpaid for more
than one year prior to the date such statement is required to be
made.

Sec. 5705.271. In addition to the other powers vested in
county budget commissions by law, a commission may take any of the
following actions upon an affirmative vote by the majority of the
commission, including an affirmative vote by the county auditor:

(A) Request that the county auditor perform an audit of the
county or a county agency, department, or elected office in
accordance with section 319.70 of the Revised Code;

(B) As provided in division (B) of section 5705.30 of the
Revised Code, review and make recommendations regarding the annual
tax budget proposed by the board of county commissioners under
sections 5705.28 to 5705.30 of the Revised Code;

(C) At any time before a board of county commissioners
certifies a resolution to levy a tax to the county board of
elections, make a recommendation to the board with regard to the
millage rate of the proposed levy. The board of county
commissioners may, but shall not be required to, make changes to a
tax levy proposal based upon a recommendation made under this
division.

Sec. 5705.30. This section does not apply to a subdivision
for which the county budget commission has waived the requirement
to adopt a tax budget under section 5705.281 of the Revised Code.

(A) In addition to the information required by section
5705.29 of the Revised Code, the budget of each subdivision and
school library district shall include such other information as is

prescribed by the auditor of state. At least two copies of the 144
budget shall be filed in the office of the fiscal officer of the 145
subdivision for public inspection not less than ten days before 146
its adoption by the taxing authority, and such taxing authority 147
shall hold at least one public hearing thereon, of which public 148
notice shall be given by at least one publication not less than 149
ten days prior to the date of hearing in the official publication 150
of such subdivision, or in a newspaper having general circulation 151
in the subdivision. The budget, after adoption, shall be submitted 152
to the county auditor on or before the twentieth day of July, or 153
in the case of a school district, by the twentieth day of January. 154
The tax commissioner may prescribe a later date for the submission 155
of a subdivision's tax budget. Any subdivision that fails to 156
submit its budget to the county auditor on or before the twentieth 157
day of July, unless the commissioner on or before the twentieth 158
day of July prescribes a later date for submission of the budget 159
by that subdivision, shall not receive an apportionment from the 160
undivided local government fund distribution for the ensuing 161
calendar year, unless upon review of the matter the commissioner 162
determines that the budget was adopted by the subdivision on or 163
before the fifteenth day of July, but was not submitted to the 164
county auditor by the twentieth day of July or the later time 165
prescribed by the commissioner because of ministerial error by the 166
subdivision or its officers, employees, or other representatives. 167

(B) Not less than ten days before a board of county 168
commissioners adopts a tax budget for a county pursuant to this 169
section, the board shall submit at least one copy of the proposed 170
budget to the county budget commission. The commission may review 171
the proposed budget and submit written recommendations to the 172
board with regard to any of the information included in the 173
budget. The board may, but shall not be required to, review the 174
recommendations of the commission and amend the proposed tax 175
budget in accordance with one or more such recommendations. 176

Section 2. That existing sections 325.31 and 5705.30 of the	177
Revised Code are hereby repealed.	178